

Hearing Date: July 28, 2011
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
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DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)
:
: (Jointly Administered)
Reorganized Debtors. :
:
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**REORGANIZED DEBTORS' SUPPLEMENTAL REPLY WITH RESPECT TO
PROOFS OF ADMINISTRATIVE EXPENSE CLAIM NUMBERS 18832 AND 19765**

("SUPPLEMENTAL REPLY – THE TIMKEN COMPANY")

DPH Holdings Corp. and its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Supplemental Reply With Respect To Proofs Of Administrative Expense Claim Numbers 18832 And 19765 (the "Supplemental Reply") filed by The Timken Company (the "Claimant") and respectfully represent as follows:

1. On June 1, 2011, the Reorganized Debtors filed the Reorganized Debtors' Statement Of Disputed Issues With Respect To Proofs Of Administrative Expense Claim Numbers 18832 And 19765 (Docket No. 21299) (the "Statement of Disputed Issues").
2. Because the Claimant has not filed a supplemental response, the Statement of Disputed Issues is uncontested and the Reorganized Debtors rely upon the Statement of Disputed Issues.
3. In the event that the Claimant files a supplemental response or otherwise raises additional issues contesting the assertions in the Statement of Disputed Issues, the Reorganized Debtors reserve all of the their rights to (a) supplement this Supplemental Reply and (b) assert that the Claimant has not followed the claims objection procedures approved by this Court.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging each of proof of administrative expense claim numbers 18832 and 19765 in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
June 29, 2011

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By: /s/ John K. Lyons
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